IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 5TH JANUARY 2007 / 15TH PAUSHA 1928

WP(C).No. 33312 OF 2006(N)

PETITIONER:

P. MEHAMOOD,
FATHIMAHAL, KUPPAM, THALIPARAMBA, KANNUR DISTRICT.

BY ADV. SRI.BOBBY JOHN
SRI.P.N.DAMODARAN NAMBOODIRI

RESPONDENTS:

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1. THE INTELLIGENCE OFFICER (IB),
COMMERCIAL TAXES, KOLLAM.

2. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 33312 OF 2006

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DATED THIS, THE 5TH DAY OF JANUARY, 2007

J U D G M E N T

Petitioner challenges the order passed under Section 45A of the Kerala General Sales Tax Act, imposing penalty. His contention is that there is violation of principles of natural justice, in that he has not been granted an adjournment as sought for in Ext.P4. Similar writ petitions were dismissed by a common judgment in W.P. (C) 33852/2006 and connected cases on 4.1.2007. Since the petitioner has got an effective alternate remedy, I am not inclined to grant any order at the first instance. However, if a revision is filed by the petitioner within three weeks from today, the same shall be entertained by the statutory authority on merits. It is also open to the petitioner to move for any interim application also.

Subject to the above, this writ petition is dismissed.

P.R. RAMAN,
JUDGE.

knc/-